



**GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE**

Electronic Funds Transfer ACH Credit Guide

OFFICE OF TAX AND REVENUE
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General Information

Electronic Funds Transfer (EFT) is the transfer of funds from your bank account to the District of Columbia Office of Tax and Revenue's bank account. The National Automated Clearing House Association (NACHA) is the organization that sets the standards for transfer of funds between participating financial institutions. The term 'ACH' refers to automated clearinghouse. There are two EFT payment methods, ACH Debit Payment and ACH Credit Payment. A brief description of each is provided below. The primary use of this document is to describe ACH Credit Payments.

ACH Debit Payment

If you use ACH Debit, you authorize the Office of Tax and Revenue (OTR) to deduct your tax payments from your bank account. To sign up for ACH Debit, you must register as an electronic Taxpayer Service Center (eTSC) customer. The eTSC provides secure access to D.C. Business Tax information. As a registered eTSC Customer, you may file business tax returns electronically, remit payment by credit card or EFT, view account balance information, and correspond with the OTR. For a registration form and more information about the eTSC, go to : www.cfo.dc.gov .

ACH Credit Payment

If you use ACH Credit, you authorize your bank to credit the District's bank by debiting your account. You initiate these payments by transmitting a file in a pre-defined format to your bank. This format is defined by NACHA. The correct format for an ACH Credit transfer for a tax payment to the District of Columbia is described in this document.

ACH Credit Bulk Filing for Withholding Tax

You may use the ACH Credit method to make your payments *and* file your monthly return. In addition, clients with zero liabilities may make ACH Credit transactions for zero dollars. The addendum information provides the OTR with the detail needed to create the monthly return.

For other tax types, you must file the return separately when making the payment via ACH Credit. Some tax types can be filed online through eTSC as described above; others must be filed on paper.

To begin making tax payments using ACH Credit, please contact Sonja Peterson Thornburg, E-Commerce Manager, at (202) 442-6392 or sonja.peterson@dc.gov .



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ACH Credit Payment

Payment Reporting

Contact your financial institution to find out what type of ACH origination services it offers, and the associated costs. These costs will not be paid by the District and are your responsibility. Your financial institution can also provide their ACH Credit file requirements.

You are responsible for initiating the electronic payment with your financial institution so that the funds are deposited into the District's bank account before the tax due date. To avoid late payment penalty and interest charges, make your ACH Credit payment on or before the tax due date. Contact your financial institution to determine their cutoff time.

ACH Credit Format Specifications

Pages 5 through 9 describe the ACH Credit tax payment file layout and implementation considerations:

The National Automated Clearing House Association (NACHA) Record Formats for CCD+ (Cash Concentration or Disbursement) entries should be placed in the following order:

File Header Record
Company/Batch Header Record
Entry Detail Record
Addenda Record
Company/Batch Control Record
File Control Record

The following pages specify how the fields are utilized in conjunction with the TXP convention. See the NACHA rulebook or visit www.nacha.org for more detailed information on NACHA formats, specifications, and definitions.

The bank routing and account information for making ACH Credit payments is:

Bank: Wachovia
Routing Number: 054001220
Account Number: 2066701862929

Multiple Records in a Single CCD+ File

To send multiple payments in a single CCD+ file, your bank must be able to transmit a file composed of a single File Header and Company/Batch Header Record, multiple Entry Detail and Addenda Records, and a single Company/Batch Control and File Control Record. Please make sure that your bank can transmit this type of file before you select the ACH Credit payment method for multiple records.



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ACH Credit File Layouts

File Header Record

Data Element Name	Record Type	Priority Code	Immediate Destination	Immediate Origin	Transmission Date	Transmission Time	File ID Modifier	Record Size	Blocking Factor	Format Code	Immediate Destination Name	Immediate Origin Name	Reference Code
Field Inclusion Requirement	M	R	M	M	M	0	M	M	M	M	M	M	0
Contents	1	Numeric	bTTTTAAAC	bTTTTAAAC	YYMMDD	HHMM	Alpha/Num	094	10	1	Alpha/Num	Alpha/Num	Alpha/Num
Length	1	2	10	10	6	4	1	3	2	1	23	23	8
Position	01	02-03	04-13	14-23	24-29	30-33	34	35-37	38-39	40	41-63	64-86	87-94

File Control Record

Data Element Name	Record Type Code	Batch Code	Block Count	Entry/Addenda Count	Entry Hash	Total Debit Entry Dollar Amount in File	Total Credit Entry Dollar Amount in File	Reserved
Field Inclusion Requirement	M	M	M	M	M	M	M	N/A
Contents	9	Numeric	Numeric	Numeric	Numeric	\$\$\$\$\$\$\$\$\$	\$\$\$\$\$\$\$\$\$	Blank
Length	1	6	6	8	10	12	12	39
Position	01	02-07	08-13	14-21	22-31	32-43	44-55	56-94



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ACH Credit File Layouts

Company/Batch Header Record

Data Element Name	Record Type	SVC Class Code	Company Name	Company Discretionary Data	Company ID	Standard Entry Class Code	Company Entry Description	Company Descriptive Date	Effective Entry Date	Settlement Date (Julian)	Originator Status Code	Originating DFI ID	Batch Number
Field Inclusion Requirement	M	M	M	0	R	M	M	0	R	Inserted by Receiving ACH	M	M	R
Contents	5	Numeric	Alpha/Num	Alpha/Num	Alpha/Num	CCD	Alpha/Num	Alpha/Num ¹	YYMMDD	Numeric	Alpha/Num	TTTTAAAA	Numeric
Length	1	3	16	20	10	3	10	6	6	3	1	8	7
Position	01	02-04	05-20	21-40	41-50	51-53	54-63	64-69	70-75	76-78	79	80-87	88-94

Company/Batch Control Record

Data Element Name	Record Type Code	Service Class Code	Entry/Addenda Count	Entry Hash	Total Debit Entry Dollar Amount	Total Credit Entry Dollar Amount	Company ID	Message Authentication Code	Reserved	Originating DFI ID	Batch Number
Field Inclusion Requirement	M	M	M	M	M	M	R	0	N/A	M	R
Contents	8	Numeric	Numeric	Numeric	\$\$\$\$\$\$\$\$\$	\$\$\$\$\$\$\$\$\$	Alpha/Num	Alpha/Num	Blank	TTTTAAAA	Numeric
Length	1	3	6	10	12	12	10	19	6	8	7
Position	01	02-04	05-10	20-Nov	21-32	33-44	45-54	55-73	74-79	80-87	88-94

¹ Information in this field is to be determined by the originator (corporation).



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ACH Credit File Layouts

Entry Detail Record

Data Element Name	Record Type Code	Transaction Code	Receiving DFI ID	Check Digit	DFI Account Number	Amount	Individual ID Number	Individual Name	Discretionary Data	Addenda Record Indicator	Trace Number
Field Inclusion Requirement	M	M	M	M	R	M	O	M ³	O	M	M
Contents	6	Numeric	TTTTAAAA	Numeric	Alpha/Num	\$\$\$\$\$\$\$	Alpha/Num ²	Alpha/Num ³	Alpha/Num	Numeric	Numeric
Length	1	2	8	1	17	10	15	22	2	1	15
Position	01	02-03	04-11	12	13-29	30-39	40-54	55-76	77-78	79	80-94

Addenda Record

Data Element Name	Record Type Code	Addenda Type Code	Payment Related Information (TXP)	Addenda Sequence Number	Entry Detail Sequence Number
Field Inclusion Requirement	M	M	0	M	M
Contents	7	05	Alpha/Num ⁴	Numeric	Numeric
Length	1	2	80	4	7
Position	01	02-03	04-83	84-87	88-94

² Information in this field may be determined by the originator (corporation). The 4-digit NACTP vendor code is recommended.

³ The name of the business for which payment is being made should be placed here.

⁴ This field carries the remittance information in the TXP format.



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Tax Payment (TXP) Record Layout for ACH Credit Payments - Washington, D.C.

The following format is required for a successful ACH Credit payment transaction. This format is used with the NACHA CCD+ application, used by the District of Columbia Office of Tax and Revenue. See **Codes and Definitions** on the following page for descriptions of the 'Field Names'.

	Field Name	Field Inclusion Requirement	Contents
	Segment Identifier	M	TXP
	Separator		*
TXP01	Taxpayer Identification ⁵	M	XXXXXXXXXX ⁵
	Separator		*
TXP02	Tax Type Code ⁶	M	XXXXXX ⁶
	Separator		*
TXP03	Tax Period End Date	M	YYMMDD
	Separator		*
TXP04	Amount Type ⁷	M	T ⁷
	Separator		*
TXP05	Amount ⁸	M	\$\$\$\$\$\$\$¢ ⁸
	Separator		*
TXP06	Amount Type ⁷	O	P ⁷
	Separator		*
TXP07	Amount ⁸	C	\$\$\$\$\$\$\$¢ ⁸
	Separator		*
TXP08	Amount Type ⁷	O	I ⁷
	Separator		*
TXP09	Amount ⁸	C	\$\$\$\$\$\$\$¢ ⁸
	Separator		*
TXP10	Account Number ⁹	C	XXXXXXXXXXXX ⁹
	Separator		*
	Terminator		\

⁵ This is your 9-digit Federal Employer ID Number (FEIN). **Do not use a hyphen to separate digits.**

⁶ See next page for codes.

⁷ Enter "T" for Tax, "P" for Penalty, "I" for Interest

⁸ Do not enter dollar sign or decimal point.

⁹ 12-digit D.C. tax account number, for Sales & Use (35XXXXXXXXXX) and Withholding (30XXXXXXXXXX) only .



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Codes and Definitions

Codes

<u>Type</u>	<u>Code</u>
Withholding Tax	00300
Sales & Use Tax	00350
Corporate Estimated Payment	00250
Unincorporated Estimated Payment	00260
Ballpark Fee	00280
Ballpark Sales	00380
Personal Property Tax	00400

ACH Credit Definitions

ACCOUNT NUMBER – Field for the taxpayer’s 12-digit account number assigned by OTR. An account number is only assigned to Sales and Use and Employer Withholding accounts. The field is only required if you file multiple returns in a tax period, under the same Federal Employer Identification Number. For example, if your business has multiple locations, and files a separate Sales and Use Tax return for each location, the Account Number is required. However, if you file a consolidated return across all locations, the Account Number is not required.

AMOUNT - Field used to carry the dollar amount being paid. There are three amount fields – one for Tax, one for Penalty, one for Interest. When an amount field is used, it should always contain cents (¢). **Do not enter decimal points or dollar signs.**

AMOUNT TYPE - Field used to identify the type of amount that follows. The value will be T for Tax Due, P for Penalty paid, or I for Interest paid.

FIELD INCLUSION REQUIREMENT - Indicates whether the field is conditional (C), mandatory (M), or optional (O) field.

SEGMENT IDENTIFIER - The name of a record segment. This occupies the first character positions of the segment. The segment identifier is TXP, for Tax Payment.

SEPARATOR - Used to separate two fields. The asterisk (*) is used as the separator.

TAXPAYER IDENTIFICATION - Federal Employer Identification Number (FEIN). **Do not use a hyphen to separate digits.**

TAX PERIOD END DATE - Ending of the tax period for the tax payment report. **The correct format is “YYMMDD”.**

TAX TYPE CODE - Standardized code used to identify the type of tax that is being paid. The correct code can be found above in the **Codes** section.